

EXHIBIT QQ

Amundsen, Christine

From: Mogel, Bruce [Bruce.Mogel@Tiffany.com]
Sent: Friday, December 22, 2006 3:37 PM
To: Amundsen, Christine
Subject: RE: Electric billing discrepancy at Manhasset, NY store
Follow Up Flag: Follow up
Flag Status: Flagged

Chris,

Thanks.

I have contacted Eric Ziegler at AP and advised him not to process any Con Ed or LIPA bills for Manhasset before he contacts me directly.

I will then contact you.

Please let me know what else you may need.

I faxed the past three months bills from LIPA and ConEd for Manhasset to you today.

Bruce

Bruce Mogel
Director Retail Facilities

bruce.mogel@tiffany.com

Tiffany & Co.
Real Estate Services
555 Madison Ave.
6th Floor
New York, NY 10022
646-428-5563
646-428-5611 fax

The information contained in this email message may be privileged, confidential, and protected from disclosure. Any unauthorized use, printing, copying, disclosure, dissemination of or reliance upon this communication by persons other than the intended recipient may be subject to legal restriction or sanction. If you think that you have received this E-mail message in error, please reply to the sender and delete this email promptly.

From: Amundsen, Christine [mailto:CAmundsen@nusconsulting.com]
Sent: Friday, December 22, 2006 3:29 PM
To: Mogel, Bruce
Subject: Electric billing discrepancy at Manhasset, NY store

Bruce,

As per our conversation this morning, we contacted LIPA today but were advised that it is a holiday for their billing and customer service departments.

Attached please find the fax and letters which were transmitted to LIPA. We will keep you advised of our progress next week.

Again, best wishes for a Happy Holiday!

12/26/2006



NUS
00134

Regards,
Chris

Chris Amundsen
Senior Consultant
NUS Consulting Group
1 Maynard Drive
Park Ridge, NJ 07656
T: 201-391-4300 x 109
F: 201-391-8158

The information contained in this email message may be privileged, confidential, and protected from disclosure. Any unauthorized use, printing, copying, disclosure, dissemination of or reliance upon this communication by persons other than the intended recipient may be subject to legal restriction or sanction. If you think that you have received this E-mail message in error, please reply to the sender and delete this email promptly.

12/26/2006

NUS
00135